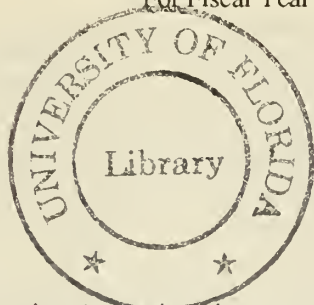




Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

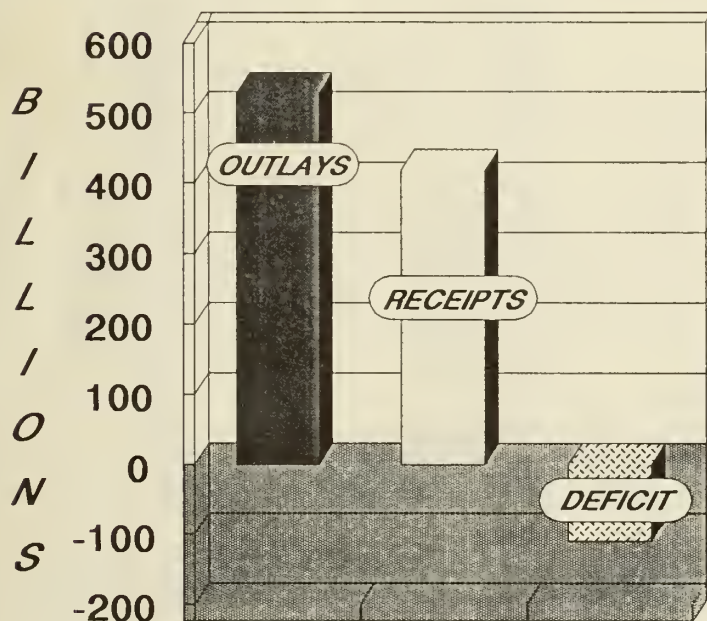
For Fiscal Year 1991 Through February 28, 1991, And Other Periods



Highlight

This issue has been realigned according to the President's budget, which was released on February 4, 1991.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH FEBRUARY 1991



Contents

- Summary, page 2
- Receipts, page 6
- Outlays, page 7
- Means of financing, page 20
- Receipts/outlays by month, page 26
- Federal trust funds/securities, page 28
- Receipts by source/outlays by function, page 29
- Explanatory notes, page 30

Compiled and Published by
The Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1990			
October	68,420	94,503	26,084
November	71,174	100,906	29,732
December	89,122	103,893	14,772
January	99,524	91,242	- 8,282
February	65,141	100,348	35,207
March	64,805	118,128	53,324
April	139,604	97,775	- 41,829
May	69,186	111,668	42,482
June	110,601	121,706	11,105
July	72,329	98,253	25,924
August	78,462	131,181	52,719
September	102,860	82,012	- 20,848
Year-to-Date	1,031,229	1,251,618	120,388
FY 1991			
October	77,061	108,346	31,285
November	70,507	118,218	47,711
December	101,900	109,212	7,311
January	100,713	98,952	- 1,760
February	67,657	93,737	26,080
Year-to-Date	417,838	528,464	110,626

¹ The receipt, outlay and deficit figures differ from the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991 by a net of \$8 million mainly due to revisions in data following the release of the Final September 1990 Monthly Treasury Statement.

Note: All FY 1990 and FY 1991 receipt and outlay figures have been revised to show a reclassification of Immigration user and examination fees from a miscellaneous receipt to a proprietary receipt. Additionally, all FY 1991 receipt and outlay figures have been revised to show a reclassification of Contributions to the Defense Cooperation Account from a miscellaneous receipt to an offset to total outlays.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 1991 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1990)	Budget Estimates Next Fiscal Year (1992) ¹
Total on-budget and off-budget results:					
Total receipts	67,657	417,838	1,091,440	393,381	1,165,029
On-budget receipts	45,594	300,307	793,153	289,445	849,775
Off-budget receipts	22,063	117,531	298,287	103,937	315,254
Total outlays	93,737	528,464	1,409,563	490,893	1,445,902
On-budget outlays	72,570	432,485	1,171,658	401,727	1,194,205
Off-budget outlays	21,167	95,979	237,905	89,166	251,697
Total surplus (+) or deficit (-)	-26,080	-110,626	-318,123	-97,512	-280,874
On-budget surplus (+) or deficit (-)	-26,976	-132,179	-378,505	-112,283	-344,430
Off-budget surplus (+) or deficit (-)	+896	+21,553	+60,382	+14,771	+63,557
Total on-budget and off-budget financing	26,080	110,626	318,123	97,512	280,874
Means of financing:					
Borrowing from the public	34,611	164,460	307,192	98,657	277,770
Reduction of operating cash, increase (-)	+2,341	-20,320	10,155	21,384	.....
By other means	-10,872	-33,514	776	-22,529	3,104

¹Based on the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991

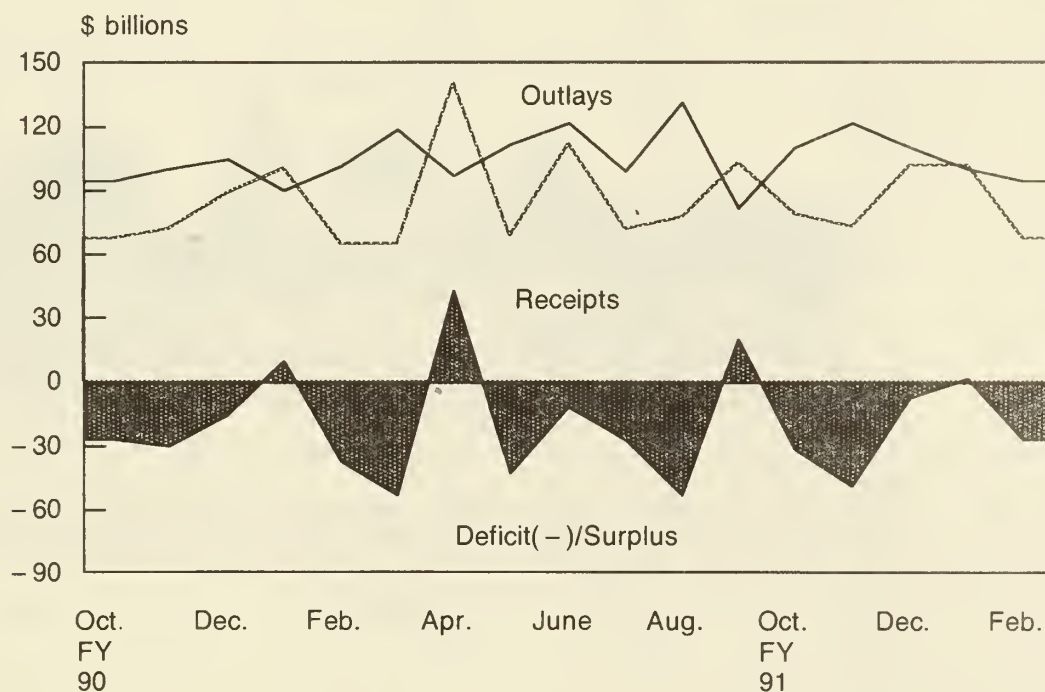


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1990 and 1991

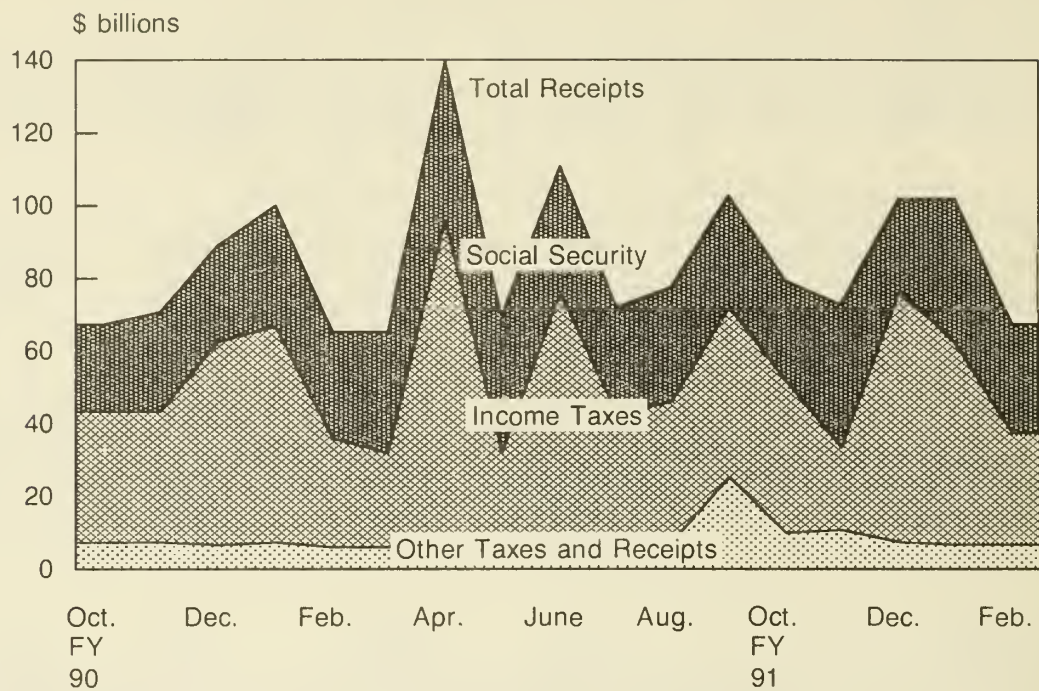


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1990 and 1991

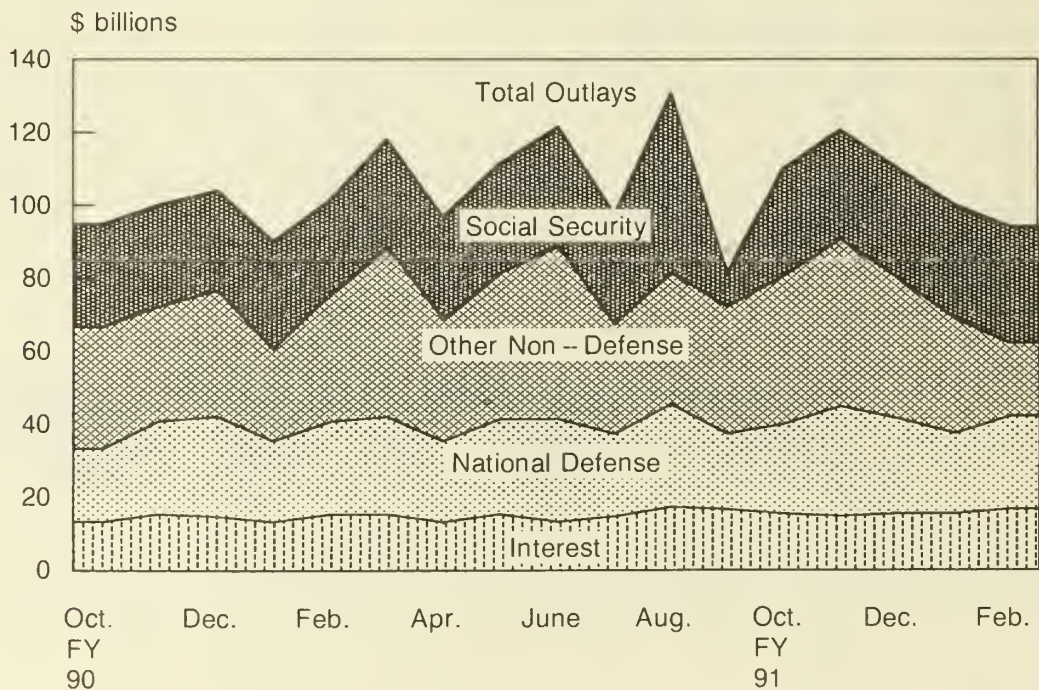


Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1991 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	27,929	193,129	192,287	492,635
Corporation income taxes	2,495	31,756	26,342	95,866
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	22,063	117,531	103,937	298,287
Employment taxes and contributions (on-budget)	5,761	30,036	26,972	77,888
Unemployment Insurance	1,678	5,853	6,080	21,194
Other retirement contributions	370	1,857	1,835	4,586
Excise taxes	2,594	14,493	13,490	44,810
Estate and gift taxes	772	4,329	3,847	12,241
Customs duties	1,215	6,702	6,875	17,698
Miscellaneous receipts	2,780	² 312,152	³ 11,719	26,236
Total Receipts	67,657	417,838	393,381	1,091,440
(On-budget)	45,594	300,307	289,445	793,153
(Off-budget)	22,063	117,531	103,937	298,287
Budget Outlays				
Legislative Branch	140	902	846	2,548
The Judiciary	152	749	684	2,056
Executive Office of the President	17	78	59	258
Funds Appropriated to the President	760	6,297	4,808	11,254
Department of Agriculture	3,145	24,343	19,600	55,432
Department of Commerce	147	1,181	1,204	2,796
Department of Defense—Military	24,940	124,090	116,774	287,451
Department of Defense—Civil	2,191	10,927	10,239	26,415
Department of Education	2,374	11,585	10,506	24,839
Department of Energy	875	5,383	5,180	13,539
Department of Health and Human Services, except Social Security	16,931	84,098	75,248	222,435
Department of Health and Human Services, Social Security	22,231	108,223	99,044	263,837
Department of Housing and Urban Development	1,782	9,688	8,413	23,473
Department of the Interior	348	2,568	2,567	6,386
Department of Justice	695	³ 3,588	² 2,701	8,689
Department of Labor	2,827	12,713	9,538	34,503
Department of State	365	1,903	1,729	4,306
Department of Transportation	2,053	12,502	11,923	30,768
Department of the Treasury:				
Interest on the Public Debt	17,826	122,947	111,727	286,290
Other	928	— 5,572	— 3,714	— 9,243
Department of Veterans Affairs	2,576	12,855	11,423	31,338
Environmental Protection Agency	458	2,276	1,954	5,776
General Services Administration	— 407	— 94	— 487	756
National Aeronautics and Space Administration	1,063	5,816	4,994	13,499
Office of Personnel Management	2,879	14,238	12,860	35,161
Small Business Administration	29	306	250	529
Other independent agencies:				
Resolution Trust Corporation	2	10,768	4,484	84,579
Other	— 1,311	7,309	10,111	41,130
Operation Desert Shield Placeholder .....	.....	.....	.....	23,200
Contributions to the Defense Cooperation Account	— 8,851	² — 14,175	.....	— 15,000
Undistributed offsetting receipts:				
Interest	— 549	— 34,153	— 29,934	— 70,343
Other	— 2,879	— 14,876	— 13,838	— 39,093
Total Outlays	93,737	528,464	490,893	1,409,563
(On-budget)	72,570	432,485	401,727	1,171,658
(Off-budget)	21,167	95,979	89,166	237,905
Surplus (+) or deficit (—)	— 26,080	— 110,626	— 97,512	— 318,123
(On-budget)	— 26,976	— 132,179	— 112,283	— 378,505
(Off-budget)	+ 896	+ 21,553	+ 14,771	+ 60,382

¹Based on the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991.

²Includes a reclassification of \$5,323 million for Contributions to the Defense Cooperation Account from a miscellaneous receipt to an offset to total outlays.

³Includes a reclassification of \$95 million for FY 1990 and \$93 million for FY 1991 for Immigration user and examination fees from a miscellaneous receipt to a proprietary receipt. No Transactions.

Table 4. Receipts of the U.S. Government, February 1991 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	32,737			171,969			169,657		
Presidential Election Campaign Fund	4			4			5		
Other	1,186			31,060			31,209		
Total—Individual income taxes	33,927	5,998	27,929	203,033	9,904	193,129	200,871	8,584	192,287
Corporation income taxes	3,611	1,116	2,495	37,885	6,129	31,756	33,345	7,003	26,342
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	18,875		18,875	103,820		103,820	92,359		92,359
Self-Employment Contributions Act taxes	1,058		1,058	2,372		2,372	2,097		2,097
Deposits by States	2		2	1		1	2		2
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—FOASI trust fund	19,935		19,935	106,194		106,194	94,459		94,459
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,015		2,015	11,085		11,085	9,276		9,276
Self-Employment Contributions Act taxes	113		113	252		252	202		202
Deposits by States	(**)		(**)	1		1	(**)		(**)
Total—FDI trust fund	2,128		2,128	11,337		11,337	9,478		9,478
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	5,135		5,135	27,805		27,805	24,883		24,883
Self-Employment Contributions Act taxes	274		274	616		616	554		554
Receipts from Railroad Retirement Board									
Deposits by States	1		1	2		2	1		1
Total—FHI trust fund	5,410		5,410	28,422		28,422	25,438		25,438
Railroad retirement accounts:									
Rail industry pension fund	212	(**)	212	922	-4	926	883	29	854
Railroad social security equivalent benefit	140		140	689		689	680		680
Total—Employment taxes and contributions	27,824	(**)	27,824	147,564	-4	147,568	130,937	29	130,908
Unemployment insurance:									
State taxes deposited in Treasury	1,319		1,319	4,297		4,297	4,625		4,625
Federal Unemployment Tax Act taxes	340	5	335	1,431	32	1,399	1,332	37	1,295
Railroad Unemployment taxes	2		2	95		95	103		103
Railroad debt repayment	23		23	61		61	56		56
Total—Unemployment insurance	1,684	5	1,678	5,885	32	5,853	6,116	37	6,080
Other retirement contributions:									
Federal employees retirement—Employee contributions	361		361	1,809		1,809	1,790		1,790
Contributions for non-Federal employees	9		9	48		48	45		45
Total—Other retirement contributions	370		370	1,857		1,857	1,835		1,835
Total—Social insurance taxes and contributions	29,877	5	29,872	155,306	28	155,278	138,889	66	138,823
Excise taxes:									
Miscellaneous excise taxes ¹	731	117	613	6,213	191	6,022	5,482	269	5,213
Airport and airway trust fund	481		481	1,848	2	1,846	1,894	3	1,891
Highway trust fund	1,449		1,449	6,448	96	6,352	6,307	190	6,118
Black lung disability trust fund	51		51	274		274	268		268
Total—Excise taxes	2,711	117	2,594	14,782	289	14,493	13,951	462	13,490
Estate and gift taxes	802	30	772	4,466	137	4,329	3,946	99	3,847
Customs duties	1,278	64	1,215	6,996	294	6,702	7,157	282	6,875
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	2,508		2,508	10,791		10,791	10,634		10,634
All other	272	(**)	272	1,366	4	1,361	1,085	(**)	1,085
Total—Miscellaneous receipts	2,780	(**)	2,780	12,156	4	12,152	11,719	(**)	11,719
Total—Receipts	74,987	7,330	67,657	434,624	16,786	417,838	409,878	16,496	393,381
Total—On-budget	52,924	7,330	45,594	317,093	16,786	300,307	305,941	16,496	289,445
Total—Off-budget	22,063		22,063	117,531		117,531	103,937		103,937

¹Includes amounts for windfall profits tax pursuant to P.L. 96-223

... No Transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	31	(**)	31	157	(**)	156	151	(**)	151
House of Representatives	62	(**)	62	275	(**)	274	237	(**)	237
Joint items	5	.....	5	62	.....	62	81	.....	81
Congressional Budget Office	1	.....	1	8	.....	8	7	.....	7
Architect of the Capitol	10	1	10	75	3	72	55	3	51
Library of Congress	15	(**)	15	105	-2	107	107	-2	109
Government Printing Office:									
Revolving fund (net)	-27	.....	-27	7	.....	7	20	.....	20
General fund appropriations	12	.....	12	46	.....	46	39	.....	39
General Accounting Office	31	.....	31	161	.....	161	149	.....	149
United States Tax Court	2	.....	2	12	.....	12	12	.....	12
Other Legislative Branch agencies .....	(**)	.....	(**)	10	.....	10	10	.....	10
Proprietary receipts from the public .....	.....	(**)	(**)	.....	4	-4	.....	11	-11
Intrabudgetary transactions	-4	.....	-4	-12	.....	-12	-10	.....	-10
Total—Legislative Branch	140	1	140	906	5	902	858	13	846
The Judiciary:									
Supreme Court of the United States	2	.....	2	8	.....	8	7	.....	7
Courts of appeals, district courts, and other judicial services	139	.....	139	703	.....	703	646	.....	646
Other	10	.....	10	38	.....	38	30	.....	30
Total—The Judiciary	152	.....	152	749	.....	749	684	.....	684
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	13	.....	13	12	.....	12
Office of Management and Budget	3	.....	3	20	.....	20	18	.....	18
Other	12	.....	12	45	.....	45	29	.....	29
Total—Executive Office of the President	17	.....	17	78	.....	78	59	.....	59
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	7	3	4	5,737	31	5,705	245	252	-6
Foreign military financing	117	.....	117	-1,998	.....	-1,998	1,512	.....	1,512
Economic support fund	204	.....	204	2,014	.....	2,014	2,173	.....	2,173
Military assistance	4	.....	4	34	.....	34	164	.....	164
Peacekeeping Operations	16	.....	16	20	.....	20	7	.....	7
Other	4	.....	4	14	.....	14	16	.....	16
Proprietary receipts from the public .....	.....	56	-56	.....	152	-152	.....	117	-117
Total—International Security Assistance	351	59	292	5,821	183	5,638	4,117	369	3,748
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association .....	.....	.....	.....	205	.....	205	457	.....	457
International Organizations and Programs	25	.....	25	80	.....	80	124	.....	124
Other	19	.....	19	257	.....	257	152	.....	152
Total—Multilateral assistance	45	.....	45	541	.....	541	733	.....	733
Agency for International Development:									
Functional Development Assistance Program	34	.....	34	498	.....	498	570	.....	570
Sub-Saharan Africa Development Assistance	35	.....	35	166	.....	166	137	.....	137
Operating Expenses	38	.....	38	161	.....	161	173	.....	173
Payment to Foreign Service Retirement and Disability Fund .....	(**)	.....	(**)	-2	.....	-2	.....	.....	.....
Other	18	3	15	92	17	75	84	18	67
Proprietary receipts from the public .....	.....	84	-84	.....	325	-325	.....	338	-338
Total—Agency for International Development	124	87	37	914	342	573	964	356	609
Peace Corps	15	.....	15	78	.....	78	60	.....	60
Overseas Private Investment Corporation	5	33	-28	21	80	-59	27	99	-72
Other	3	(**)	3	25	4	21	27	1	26
Total—International Development Assistance	192	120	72	1,581	426	1,154	1,812	456	1,356

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	95		95	- 177		- 177	- 258		- 258
Military Sales Programs:									
Special Defense Acquisition Fund	4	75	- 71	65	170	- 105	75	121	- 46
Foreign Military Sales Trust Fund	781		781	5,113		5,113	3,477		3,477
Proprietary receipts from the public		410	- 410		5,330	- 5,330		3,501	- 3,501
Other	1		1	3		3	31		31
Total—Funds Appropriated to the President	1,425	664	760	12,407	6,109	6,297	9,254	4,447	4,808
Department of Agriculture:									
Agricultural Research Service	43		43	248		248	248		248
Cooperative State Research Service	29		29	153		153	152		152
Extension Service	28		28	150		150	150		150
Foreign Agricultural Service	9		9	45		45	39		39
Foreign Assistance Programs	8		8	107		107	200		200
Agricultural Stabilization and Conservation Service:									
Conservation Programs	10		10	57		57	53		53
Other	- 3		- 3	- 30		- 30	- 19		- 19
Federal Crop Insurance Corporation	46	14	32	644	284	360	800	294	506
Commodity Credit Corporation:									
Price support and related programs	1,065	650	414	11,763	2,499	9,264	9,850	3,126	6,724
National Wool Act Program	(**)		(**)	7		7	3		3
Rural Electrification Administration	68	131	- 64	1,689	1,747	- 58	1,686	1,772	- 86
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	91	133	- 42	887	1,501	- 614	942	1,722	- 780
Rural housing insurance fund	239	253	- 14	1,928	1,036	893	1,951	1,034	916
Rural development insurance fund	43	18	25	427	233	194	1,902	1,649	253
Other	(**)	(**)	(**)	4	1	3	3	1	2
Salaries and expenses	29		29	144		144	159		159
Rural water and waste disposal grants	7		7	61		61	55		55
Other	6		6	36		36	31		31
Total—Farmers Home Administration	415	405	10	3,487	2,771	716	5,043	4,407	636
Soil Conservation Service	57		57	324		324	323		323
Animal and Plant Health Inspection Service	29		29	156		156	148		148
Agricultural Marketing Service	40		40	391	1	390	311		311
Food Safety and Inspection Service	37		37	182		182	175		175
Food and Nutrition Service:									
Food stamp program	1,639		1,639	7,917		7,917	6,237		6,237
State child nutrition payments	484		484	2,459		2,459	2,156		2,156
Women, infants and children programs	177		177	954		954	900		900
Other	59		59	231		231	236		236
Total—Food and Nutrition Service	2,359		2,359	11,560		11,560	9,529		9,529
Forest Service:									
National Forest system	20		20	420		420	491		491
Forest Service permanent appropriations	24		24	177		177	166		166
Other	122		122	541		541	422		422
Total—Forest Service	166		166	1,138		1,138	1,080		1,080
Other	34	2	33	179	11	169	178	12	166
Proprietary receipts from the public		92	- 92		595	- 595		738	- 738
Intrabudgetary transactions									
Total—Department of Agriculture	4,439	1,294	3,145	32,250	7,907	24,343	29,949	10,349	19,600

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
* Economic Development Administration	13	1	12	92	14	78	90	15	74
Bureau of the Census	28	.....	28	262	.....	262	280	.....	280
Promotion of Industry and Commerce	21	.....	21	116	.....	116	111	.....	111
Science and Technology:									
National Oceanic and Atmospheric Administration	79	1	79	591	4	587	587	9	578
Patent and Trademark Office	-3	.....	-3	20	.....	20	47	.....	47
National Institute of Standards and Technology	2	.....	2	67	.....	67	68	.....	68
Other	12	.....	12	40	.....	40	30	.....	30
Total—Science and Technology	90	1	89	718	4	714	732	9	723
Other	3	.....	3	42	.....	42	40	.....	40
Proprietary receipts from the public .....	.....	5	-5	.....	28	-28	.....	23	-23
Intrabudgetary transactions	-1	.....	-1	-2	.....	-2	-2	.....	-2
Total—Department of Commerce	153	7	147	1,228	47	1,181	1,251	47	1,204
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,795	.....	2,795	12,938	.....	12,938	10,744	.....	10,744
Department of the Navy	2,380	.....	2,380	11,493	.....	11,493	9,982	.....	9,982
Department of the Air Force	1,861	.....	1,861	9,098	.....	9,098	8,010	.....	8,010
Total—Military personnel	7,035	.....	7,035	33,530	.....	33,530	28,736	.....	28,736
Operation and Maintenance:									
Department of the Army	3,330	.....	3,330	14,324	.....	14,324	10,813	.....	10,813
Department of the Navy	2,430	.....	2,430	11,530	.....	11,530	11,600	.....	11,600
Department of the Air Force	2,289	.....	2,289	11,115	.....	11,115	10,149	.....	10,149
Defense agencies	665	.....	665	3,403	.....	3,403	3,383	.....	3,383
Total—Operation and Maintenance	8,715	.....	8,715	40,371	.....	40,371	35,944	.....	35,944
Procurement:									
Department of the Army	1,122	.....	1,122	6,246	.....	6,246	6,076	.....	6,076
Department of the Navy	2,595	.....	2,595	13,832	.....	13,832	12,777	.....	12,777
Department of the Air Force	2,489	.....	2,489	11,624	.....	11,624	12,390	.....	12,390
Defense agencies	251	.....	251	1,299	.....	1,299	1,127	.....	1,127
Total—Procurement	6,457	.....	6,457	33,001	.....	33,001	32,369	.....	32,369
Research, Development, Test, and Evaluation:									
Department of the Army	418	.....	418	2,221	.....	2,221	2,226	.....	2,226
Department of the Navy	645	.....	645	3,054	.....	3,054	3,680	.....	3,680
Department of the Air Force	1,074	.....	1,074	5,855	.....	5,855	6,564	.....	6,564
Defense agencies	743	.....	743	3,282	.....	3,282	3,269	.....	3,269
Total—Research, Development, Test, and Evaluation	2,880	.....	2,880	14,412	.....	14,412	15,739	.....	15,739
Military Construction:									
Department of the Army	66	.....	66	401	.....	401	543	.....	543
Department of the Navy	24	.....	24	371	.....	371	733	.....	733
Department of the Air Force	71	.....	71	387	.....	387	609	.....	609
Defense agencies	119	.....	119	358	.....	358	362	.....	362
Total—Military construction	279	.....	279	1,519	.....	1,519	2,248	.....	2,248
Family housing:									
Department of the Army	122	.....	122	637	.....	637	661	.....	661
Department of the Navy	61	.....	61	311	.....	311	288	.....	288
Department of the Air Force	72	.....	72	375	.....	375	384	.....	384
Defense Agencies	3	.....	3	14	(**)	14	9	.....	9
Revolving and Management Funds:									
Department of the Army	-280	.....	-280	-310	.....	-310	-98	.....	-98
Department of the Navy	-132	(**)	-132	-41	1	-42	138	1	137
Department of the Air Force	-46	.....	-46	151	.....	151	156	.....	156
Defense Agencies	-295	(**)	-295	-391	(**)	-391	159	.....	159
Other:									
Department of the Army	12	-155	167	698	148	550	352	210	142
Department of the Navy	16	3	13	387	25	362	357	300	57
Department of the Air Force	-10	57	-68	102	262	-160	63	198	-135
Defense Agencies	-35	7	-42	-112	129	-241	13	35	-22
Total—Department of Defense-Military	24,853	-87	24,940	124,655	565	124,090	117,517	743	116,774

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	86		86	530		530	441		441
Operation and maintenance, general	82		82	486		486	539		539
Other	67		67	464		464	457		457
Proprietary receipts from the public		7	-7		50	-50		48	-48
Total—Corps of Engineers	236	7	229	1,479	50	1,430	1,438	48	1,390
Military retirement:									
Payment to military retirement fund				10,782		10,782	10,596		10,596
Retired pay	(**)		(**)	1		1	1		1
Military retirement fund	1,949		1,949	9,431		9,431	8,780		8,780
Intrabudgetary transactions				-10,782		-10,782	-10,596		-10,596
Education benefits	9		9	39		39	29		29
Other	5	(**)	5	29	(**)	29	42	(**)	42
Proprietary receipts from the public		1	-1		3	-3		2	-2
Total—Department of Defense—Civil	2,199	8	2,191	10,980	53	10,927	10,290	51	10,239
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	608		608	2,157		2,157	1,876		1,876
Impact aid	14		14	390		390	438		438
School improvement programs	49		49	560		560	564		564
Chicago Litigation Settlements	(**)		(**)	2		2	3		3
Indian Education	5		5	23		23	27		27
Total—Office of Elementary and Secondary Education	676		676	3,132		3,132	2,907		2,907
Office of Bilingual Education and Minority Languages Affairs	5		5	77		77	66		66
Office of Special Education and Rehabilitative Services:									
Special education	230		230	1,039		1,039	870		870
Rehabilitation services and disability research	148		148	807		807	747		747
Special institutions for persons with disabilities	10		10	44		44	41		41
Office of Vocational and Adult Education	44		44	462		462	575		575
Office of Postsecondary Education:									
College housing loans	8	1	7	12	23	-11	15	50	-35
Student financial assistance	620		620	3,002		3,002	2,809		2,809
Guaranteed student loans	520		520	2,450		2,450	1,946		1,946
Higher education	62		62	258		258	289		289
Howard University	15		15	67		67	80		80
Other	11		11	15		15	11		11
Total—Office of Postsecondary Education	1,236	1	1,235	5,805	23	5,782	5,150	50	5,100
Office of Educational Research and Improvement	6		6	127		127	103		103
Departmental Management	25		25	134		134	114		114
Proprietary receipts from the public		3	-3		17	-17		17	-17
Total—Department of Education	2,379	5	2,374	11,625	40	11,585	10,573	67	10,506
Department of Energy:									
Atomic energy defense activities	764		764	4,038		4,038	3,470		3,470
Energy programs:									
General science and research activities	82		82	427		427	390		390
Energy supply, R and D activities	169		169	995		995	932		932
Uranium supply and enrichment activities	72		72	549		549	646		646
Fossil energy research and development	33		33	168		168	152		152
Energy conservation	27		27	125		125	122		122
Strategic petroleum reserve	-27		-27	-77		-77	169		169
Nuclear waste disposal fund	27		27	115		115	123		123
Other	43	(**)	42	213	2	212	189		189
Total—Energy Programs	424	(**)	423	2,515	2	2,514	2,723		2,723
Power Marketing Administration	93	196	-103	485	696	-211	466	544	-79
Departmental Administration	25		25	173		173	186		186
Proprietary receipts from the public		199	-199		1,031	-1,031		1,046	-1,046
Intrabudgetary transactions	-36		-36	-99		-99	-74		-74
Total—Department of Energy	1,270	395	875	7,112	1,729	5,383	6,771	1,591	5,180

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	45	(**)	44	253	1	252	223	1	222
Health Resources and Services Administration:									
Public enterprise funds	3		3	11		11	2		2
Health resources and services	123		123	568		568	617		617
Indian Health Service	94		94	504		504	442		442
Centers for Disease Control	96		96	416		416	329		329
National Institutes of Health:									
Cancer Research	125		125	663		663	653		653
Heart, Lung, and Blood Research	80		80	452		452	441		441
Diabetes, Digestive and Kidney Diseases	48		48	245		245	205		205
Neurological Disorders and Stroke	39		39	210		210	207		207
Allergy and Infectious Diseases	66		66	345		345	292		292
General Medical Sciences	54		54	296		296	277		277
Child Health and Human Development	35		35	189		189	183		183
Other research institutes	88		88	456		456	426		426
Research resources	28		28	154		154	148		148
Other	67		67	117		117	59		59
Total—National Institutes of Health	630		630	3,127		3,127	2,891		2,891
Alcohol, Drug Abuse, and Mental Health Administration ..	15		15	973		973	782		782
Agency for Health Care Policy and Research	2		2	- 14		- 14			
Office of Assistant Secretary for Health	182		182	98		98	87		87
Total—Public Health Service	1,189	(**)	1,189	5,937	1	5,936	5,372	1	5,371
Health Care Financing Administration:									
Grants to States for Medicaid	3,961		3,961	19,678		19,678	15,843		15,843
Payments to health care trust funds	3,103		3,103	14,536	1,100	13,436	14,230		14,230
Other	- 18		- 18	63		63	15		15
Federal hospital insurance trust fund:									
Benefit payments	5,691		5,691	27,068		27,068	26,192		26,192
Administrative expenses and construction	87		87	395		395	369		369
Total—FHI trust fund	5,778		5,778	27,463		27,463	26,562		26,562
Federal supplementary medical insurance trust fund:									
Benefit payments	3,342		3,342	17,860		17,860	16,311		16,311
Administrative expenses and construction	132		132	582		582	539		539
Total—FSMI trust fund	3,475		3,475	18,442		18,442	16,849		16,849
Total—Health Care Financing Administration	16,299		16,299	80,182	1,100	79,082	73,498		73,498
Social Security Administration:									
Payments to social security trust funds	1		1	2,920	2,889	31	1,213		1,213
Special benefits for disabled coal miners	72		72	354		354	364		364
Supplemental security income program	1,297		1,297	6,170		6,170	4,475		4,475
Total—Social Security Administration	1,370		1,370	9,445	2,889	6,556	6,052		6,052
Family Support Administration:									
Family support payments to States	1,197		1,197	5,734		5,734	5,128		5,128
Low income home energy assistance	265		265	985		985	804		804
Refugee and entrant assistance	- 53		- 53	135		135	160		160
Grants to States for special services	19		19	129		129	139		139
Payments to States for family support activities	64		64	201		201	73		73
Interim assistance to States for legalization	24		24	340		340	157		157
Other	32		32	29		29	32		32
Total—Family Support Administration	1,549		1,549	7,553		7,553	6,493		6,493
Human Development Services:									
Social services	241		241	1,301		1,301	1,222		1,222
Human development services	202		202	1,219		1,219	1,171		1,171
Payments to states for foster care and adoption assistance ..	191		191	808		808	628		628
Total—Human Development Services	634		634	3,328		3,328	3,021		3,021
Office of the Secretary	2		2	58		58	56		56
Proprietary receipts from the public		1,010	- 1,010		4,979	- 4,979		5,013	- 5,013
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	- 3,103		- 3,103	- 14,526		- 14,526	- 14,144		- 14,144

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund				1,090		1,090	- 86		- 86
Total—Department of Health and Human Services, Except Social Security	17,942	1,010	16,931	93,068	8,969	84,098	80,262	5,014	75,248
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	19,820		19,820	96,068		96,068	89,090		89,090
Administrative expenses and construction	140		140	714		714	610		610
Payment to railroad retirement account									
Interest on normalized tax transfers				418		418	417		417
Total—FOASI trust fund	19,960		19,960	97,200		97,200	90,117		90,117
Federal disability insurance trust fund:									
Benefit payments	2,214		2,214	10,674		10,674	9,782		9,782
Administrative expenses and construction	58		58	335		335	318		318
Payment to railroad retirement account									
Interest on normalized tax transfers				45		45	40		40
Total—FDI trust fund	2,273		2,273	11,054		11,054	10,140		10,140
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions ¹	- 1		- 1	- 31		- 31	- 1,213		- 1,213
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	22,231	(**)	22,231	108,223	(**)	108,223	99,044	(**)	99,044
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	619	518	102	3,362	2,426	937	2,737	2,531	206
Housing for the elderly or handicapped fund	38	52	- 14	518	263	255	411	257	155
Other	1	6	- 5	4	29	- 25	3	27	- 24
Rent supplement payments	4		4	21		21	20		20
Homeownership assistance	5		5	37		37	50		50
Rental housing assistance	53		53	269		269	254		254
Rental housing development grants	5		5	16		16	44		44
Low-rent public housing	24		24	429		429	414		414
Public housing grants	141		141	707		707	517		517
College housing grants	1	(**)	1	9	(**)	9	9		9
Lower income housing assistance	945		945	4,554		4,554	4,319		4,319
Section 8 contract renewals	19		19	57		57			
Other	1		1	6		6	5		5
Total—Housing Programs	1,856	575	1,281	9,989	2,717	7,272	8,781	2,814	5,967
Public and Indian Housing Programs:									
Payments for operation of low income housing projects	121		121	708		708	691		691
Low-rent public housing—loans and other expenses	21	1	20	195	24	172	255	27	229
Total—Public and Indian Housing Programs	142	1	141	904	24	880	946	27	920
Government National Mortgage Association:									
Management and liquidating functions fund	(**)		(**)	(**)	2	- 2	11	13	- 3
Guarantees of mortgage-backed securities	167	151	15	841	940	- 98	523	546	- 23
Total—Government National Mortgage Association	167	151	15	841	942	- 101	534	559	- 25
Community Planning and Development:									
Public enterprise fund	7	12	- 5	43	48	- 5	26	50	- 24
Community development grants	222		222	1,234		1,234	1,191		1,191
Urban development action grants	12		12	64		64	112		112
Rental rehabilitation grants	12		12	63		63	79		79
Other	10		10	48		48	33		33
Total—Community Planning and Development	263	12	251	1,452	48	1,404	1,441	50	1,391

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—Continued									
Management and Administration	93	.....	93	226	.....	226	154	.....	154
Other	1	.....	1	7	.....	7	7	.....	7
Total—Department of Housing and Urban Development	2,522	740	1,782	13,420	3,731	9,688	11,863	3,450	8,413
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	28	.....	28	167	.....	167	173	.....	173
Firefighting	9	.....	9	58	.....	58	36	.....	36
Other	17	.....	17	55	.....	55	158	.....	158
Minerals Management Service	57	.....	57	297	.....	297	252	.....	252
Office of Surface Mining Reclamation and Enforcement	21	.....	21	135	.....	135	135	.....	135
Total—Land and minerals management	132	.....	132	711	.....	711	754	.....	754
Water and science:									
Bureau of Reclamation:									
Construction program	23	.....	23	135	.....	135	179	.....	179
Operation and maintenance	18	.....	18	92	.....	92	77	.....	77
Other	48	8	40	245	42	203	216	46	170
Geological Survey	22	.....	22	203	.....	203	239	.....	239
Bureau of Mines	16	1	15	74	11	63	74	10	64
Total—Water and science	127	9	118	748	53	695	785	56	729
Fish and wildlife and parks:									
United States Fish and Wildlife Service	91	.....	91	390	.....	390	327	.....	327
National Park Service	85	.....	85	439	.....	439	426	.....	426
Total—Fish and wildlife and parks	176	.....	176	830	.....	830	752	.....	752
Bureau of Indian Affairs:									
Operation of Indian programs	89	.....	89	618	.....	618	470	.....	470
Indian tribal funds	² - 36	.....	- 36	191	.....	191	144	.....	144
Other	15	1	14	138	5	134	236	5	231
Total—Bureau of Indian Affairs	68	1	67	947	5	942	850	5	845
Territorial and International Affairs	6	.....	6	194	.....	194	210	.....	210
Departmental offices	11	.....	11	40	.....	40	49	.....	49
Proprietary receipts from the public .....	.....	162	- 162	.....	793	- 793	.....	657	- 657
Intrabudgetary transactions .....	(**)	.....	(**)	- 50	.....	- 50	- 115	.....	- 115
Total—Department of the Interior	520	173	348	3,418	850	2,568	3,285	718	2,567
Department of Justice:									
Legal activities	200	.....	200	1,222	.....	1,222	650	.....	650
Federal Bureau of Investigation	156	.....	156	719	.....	719	652	.....	652
Drug Enforcement Administration	72	.....	72	282	.....	282	213	.....	213
Immigration and Naturalization Service	92	29	63	³ 481	122	359	³ 442	95	346
Federal Prison System	123	5	119	635	26	609	531	23	508
Office of Justice Programs	44	.....	44	236	.....	236	189	.....	189
Other	42	.....	42	162	.....	162	143	.....	143
Total—Department of Justice	729	34	695	3,736	149	3,588	2,819	118	2,701
Department of Labor:									
Employment and Training Administration:									
Training and employment services	275	.....	275	1,428	.....	1,428	1,357	.....	1,357
Community service employment for older Americans	32	.....	32	143	.....	143	146	.....	146
Federal unemployment benefits and allowances	11	.....	11	59	.....	59	51	.....	51
State unemployment insurance and employment service operations	- 21	.....	- 21	16	.....	16	107	.....	107
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Other	3	.....	3	30	.....	30	20	.....	20

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,380		2,380	9,503		9,503	6,964		6,964
State administrative expenses	227		227	1,097		1,097	985		985
Federal administrative expenses	10		10	49		49	53		53
Veterans employment and training	14		14	69		69	63		63
Repayment of advances from the general fund									
Railroad unemployment insurance	9		9	40		40	37		37
Other	1		1	10		10	76		76
Total—Unemployment trust fund	2,640		2,640	10,769		10,769	8,179		8,179
Total—Employment and Training Administration	2,941		2,941	12,445		12,445	9,859		9,859
Pension Benefit Guaranty Corporation	46	172	-126	313	421	-107	304	533	-230
Employment Standards Administration:									
Salaries and expenses	12		12	88		88	67		67
Special benefits	-79		-79	-249		-249	-651		-651
Black lung disability trust fund	52		52	253		253	251		251
Other	7		7	46		46	40		40
Occupational Safety and Health Administration	15		15	98		98	80		80
Bureau of Labor Statistics	19		19	84		84	69		69
Other	37		37	171		171	172		172
Proprietary receipts from the public		(**)	(**)		2	-2		4	-4
Intrabudgetary transactions	-51		-51	-114		-114	-115		-115
Total—Department of Labor	2,999	173	2,827	13,136	422	12,713	10,075	537	9,538
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	192		192	688		688	703		703
Acquisition and maintenance of buildings abroad	40		40	147		147	130		130
Payment to Foreign Service retirement and disability fund				109		109	106		106
Foreign Service retirement and disability fund	3		3	152		152	140		140
Other	9		9	29		29	17		17
Total—Administration of Foreign Affairs	245		245	1,124		1,124	1,097		1,097
International Organizations and Conferences	56		56	618		618	476		476
Migration and Refugee Assistance	35		35	184		184	187		187
International Narcotics Control	16		16	50		50	54		54
Other	15		15	37		37	23		23
Proprietary receipts from the public		2	-2		2	-2		1	-1
Intrabudgetary transactions				-109		-109	-106		-106
Total—Department of State	367	2	365	1,905	2	1,903	1,730	1	1,729
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	756		756	5,845		5,845	5,841		5,841
Other	2		2	47		47	50		50
Other programs	5		5	34		34	29		29
Total—Federal Highway Administration	762		762	5,926		5,926	5,920		5,920
National Highway Traffic Safety Administration	11		11	89		89	112		112
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation				292		292	315		315
Other	76	1	76	111	2	109	-39	15	-54
Total—Federal Railroad Administration	76	1	76	403	2	402	276	15	261

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	254		254	920		920	969		969
Discretionary grants	73		73	402		402	349		349
Other	54		54	288		288	287		287
Federal Aviation Administration:									
Operations	119		119	914		914	1,204		1,204
Other	(**)	(**)	(**)	(**)	1	-1	1	14	-13
Airport and airway trust fund:									
Grants-in-aid for airports	74		74	645		645	513		513
Facilities and equipment	105		105	533		533	535		535
Research, engineering and development	11		11	63		63	57		57
Operations	167		167	834		834	333		333
Total—Airport and airway trust fund	358		358	2,075		2,075	1,437		1,437
Total—Federal Aviation Administration	476	(**)	476	2,989	1	2,988	2,643	14	2,628
Coast Guard:									
Operating expenses	184		184	906		906	807		807
Acquisition, construction, and improvements	57		57	133		133	127		127
Retired pay	35		35	177		177	168		168
Other	21	1	20	61	2	58	91	2	89
Total—Coast Guard	297	1	296	1,276	2	1,274	1,193	2	1,191
Maritime Administration	107	52	56	480	283	197	305	132	173
Other	-5	(**)	-5	28	8	20	49	5	44
Proprietary receipts from the public		(**)	(**)		2	-2		4	-4
Intrabudgetary transactions							-6		-6
Total—Department of Transportation	2,107	54	2,053	12,802	299	12,502	12,096	172	11,923
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	-335	2	-337	-1,228	12	-1,240	-631	12	-643
Other	13		13	47		47	48		48
Financial Management Service:									
Salaries and expenses	14		14	78		78	98		98
Payment to the Resolution Funding Corporation				753		753			
Claims, Judgements, and Relief Acts	22		22	278		278	141		141
Other	(**)		(**)	95		95	61		61
Total—Financial Management Service	35		35	1,203		1,203	301		301
Federal Financing Bank	-102		-102	121		121	135		135
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	29		29	121		121	107		107
Internal Revenue collections for Puerto Rico	21		21	109		109	104		104
United States Customs Service	131		131	740		740	668		668
Bureau of Engraving and Printing	7		7	24		24	24		24
United States Mint	2		2	26		26	29		29
Bureau of the Public Debt	15		15	74		74	69		69
Internal Revenue Service:									
Processing tax returns and assistance	152		152	751		751	713		713
Tax Law Enforcement	286		286	1,404		1,404	1,445		1,445
Information system	39		39	166		166			
Payment where earned income credit exceeds liability for tax	1,240		1,240	1,294		1,294	975		975
Refunding internal revenue collections, interest	204		204	882		882	708		708
Other	-1	(**)	-1	52	1	51	33	6	27
Total—Internal Revenue Service	1,920	(**)	1,920	4,550	1	4,549	3,874	6	3,868

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued

[S millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	35		35	183		183	168		168
Comptroller of the Currency	19	56	-37	113	143	-29	106	126	-20
Office of Thrift Supervision	17	2	15	94	142	-48	30	99	-69
Interest on the public debt:									
Public issues (accrual basis)	16,601		16,601	87,094		87,094	80,371		80,371
Special issues (cash basis)	1,225		1,225	35,853		35,853	31,357		31,357
Total—Interest on the public debt	17,826		17,826	122,947		122,947	111,727		111,727
Other	3		3	16		16	18		18
Proprietary receipts from the public		565	-565		1,891	-1,891		1,692	-1,692
Receipts from off-budget Federal entities				-463		-463	-456		-456
Intrabudgetary transactions	-256		-256	-9,113		-9,113	-6,372		-6,372
Total—Department of the Treasury	19,380	626	18,754	119,564	2,189	117,375	109,949	1,936	108,014
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	182	65	117	948	760	189	1,012	671	341
Other	21	34	-13	100	207	-107	98	132	-33
Compensation and pensions	1,339		1,339	6,588		6,588	5,201		5,201
Readjustment benefits	43		43	253		253	229		229
Post-Vietnam-era veterans education account	15		15	79		79	98		98
Insurance Funds:									
National service life	105		105	509		509	478		478
United States government life	2		2	11		11	13		13
Veterans special life	11	4	7	51	84	-33	46	81	-35
Other	4		4	-10		-10	-3		-3
Total—Veterans Benefits Administration	1,721	103	1,618	8,529	1,050	7,479	7,172	884	6,288
Veterans Health Services and Research Administration:									
Medical care	927		927	5,040		5,040	4,713		4,713
Other	44	17	27	220	95	124	213	97	116
Departmental Administration:									
General operating expenses	77		77	392		392	364		364
Construction projects	43		43	255		255	274		274
Other	(**)		(**)	-15		-15	83		83
Proprietary receipts from the public:									
National service life		33	-33		170	-170		162	-162
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other	(**)	39	-39	(**)	187	-187	(**)	170	-170
Intrabudgetary transactions	-44	(**)	-44	-62	1	-63	-82	1	-83
Total—Department of Veterans Affairs	2,768	192	2,576	14,359	1,504	12,855	12,737	1,314	11,423
Environmental Protection Agency:									
Salaries and expenses	63		63	398		398	346		346
Abatement, control, and compliance	52		52	282		282	221		221
Construction grants	191		191	975		975	878		878
Hazardous substance superfund	114		114	526		526	448		448
Other	906	2	905	1,000	5	995	121	10	111
Proprietary receipts from the public		6	-6		38	-38		51	-51
Intrabudgetary transactions	-861		-861	-861		-861			
Total—Environmental Protection Agency	465	8	458	2,319	43	2,276	2,014	61	1,954
General Services Administration:									
Real property activities	-453		-453	-80		-80	-398		-398
Personal property activities	1		1	1		1	-34		-34
Information Resources Management Service	36		36	2		2	-108		-108
Federal property resources activities	1		1	6		6	4		4
General activities	10		10	11		11	69		69
Proprietary receipts from the public		1	-1		34	-34		21	-21
Total—General Services Administration	-406	1	-407	-61	34	-94	-466	21	-487

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	446	.....	446	2,298	.....	2,298	1,896	.....	1,896
Space flight, control, and data communications	426	.....	426	2,511	.....	2,511	2,176	.....	2,176
Construction of facilities	21	.....	21	128	.....	128	79	.....	79
Research and program management	170	.....	170	875	.....	875	840	.....	840
Other	1	.....	1	4	.....	4	3	.....	3
Total—National Aeronautics and Space Administration	1,063	.....	1,063	5,816	.....	5,816	4,994	.....	4,994
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	299	.....	299	1,395	.....	1,395	926	.....	926
Payment to civil service retirement and disability fund .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Civil service retirement and disability fund	2,841	.....	2,841	13,706	.....	13,706	12,667	.....	12,667
Employees health benefits fund	1,035	1,071	-35	4,917	5,297	-380	4,200	4,541	-341
Employees life insurance fund	106	347	-241	458	979	-521	433	893	-461
Retired employees health benefits fund	1	1	(**)	4	4	(**)	5	5	(**)
Other	21	.....	21	62	.....	62	83	.....	83
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Other	-6	.....	-6	-24	.....	-24	-15	.....	-15
Total—Office of Personnel Management	4,297	1,419	2,879	20,518	6,280	14,238	18,299	5,439	12,860
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	63	63	1	373	315	58	366	345	21
Disaster loan fund	45	47	-2	333	250	83	297	232	64
Other	4	1	3	11	7	4	13	9	4
Other	27	(**)	27	161	(**)	161	161	(**)	160
Total—Small Business Administration	140	111	29	877	572	306	837	587	250
Other Independent agencies:									
Action	18	.....	18	69	.....	69	72	.....	72
Board for International Broadcasting	19	.....	19	84	.....	84	78	.....	78
Corporation for Public Broadcasting .....	.....	.....	.....	299	.....	299	229	.....	229
District of Columbia:									
Federal payment	6	.....	6	556	.....	556	538	.....	538
Other	-3	(**)	-4	6	42	-36	9	41	-32
Equal Employment Opportunity Commission	20	.....	20	81	.....	81	75	.....	75
Export-Import Bank of the United States	57	124	-66	671	1,012	-341	647	852	-205
Federal Communications Commission	8	3	5	41	17	24	45	8	37
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	874	2,931	-2,057	3,785	4,606	-821	5,261	4,350	910
Savings Association Insurance Fund	1	5	-4	28	40	-12	2	4	-2
FSLIC Resolution Fund	1,098	961	137	3,683	1,887	1,796	3,839	1,545	2,294
Federal Emergency Management Agency:									
Public Enterprise Funds	12	21	-10	48	-14	61	402	91	312
Disaster Relief	52	.....	52	252	.....	252	924	.....	924
Salaries and expenses	10	.....	10	60	.....	60	58	.....	58
Emergency management and planning assistance	5	.....	5	95	.....	95	123	.....	123
Emergency food and shelter program	28	.....	28	53	.....	53	49	.....	49
Federal Housing Finance Board	(**)	2	-2	3	5	-2	17	7	10
Federal Trade Commission	7	.....	7	29	.....	29	24	.....	24
Interstate Commerce Commission	3	.....	3	20	.....	20	19	.....	19
Legal Services Corporation	27	.....	27	135	.....	135	129	.....	129
National Archives and Records Administration	16	(**)	16	63	(**)	63	63	.....	63
National Credit Union Administration:									
Credit union share insurance fund	-4	9	-14	44	239	-196	57	127	-70
Central liquidity facility	29	46	-17	272	265	7	96	102	-6
Other	(**)	(**)	(**)	-28	1	-29	-23	(**)	-24

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent agencies—Continued									
National Endowment for the Arts	14	.....	14	73	.....	73	71	.....	71
National Endowment for the Humanities	10	.....	10	54	.....	54	48	.....	48
National Labor Relations Board	10	.....	10	60	.....	60	60	.....	60
National Science Foundation	142	.....	142	820	.....	820	719	.....	719
Nuclear Regulatory Commission	25	8	17	170	37	133	162	11	151
Panama Canal Commission	37	44	-7	195	222	-28	196	190	7
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	3,279	43,765	-486	17,654	18,090	-436	13,721	14,283	-562
Payment to the Postal Service Fund .....	.....	.....	.....	274	.....	274	263	.....	263
Railroad Retirement Board:									
Federal windfall subsidy	28	.....	28	134	.....	134	141	.....	141
Federal payments to the railroad retirement accounts ..	(**)	.....	(**)	19	.....	19	104	.....	104
Milwaukee railroad restructuring, administration .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Rail Industry Pension Fund:									
Advances from FOASI fund	-92	.....	-92	-408	.....	-408	-387	.....	-387
OASI certifications	91	.....	91	408	.....	408	386	.....	386
Administrative expenses	5	.....	5	25	.....	25	25	.....	25
Interest on refunds and taxes .....	(**)	.....	(**)	-4	.....	-4	56	.....	56
Supplemental annuity pension fund	232	.....	232	1,116	.....	1,116	1,082	.....	1,082
Other .....	(**)	.....	(**)	2	.....	2	1	.....	1
Intrabudgetary Transactions:									
Social security equivalent benefit account	372	.....	372	1,826	.....	1,826	1,737	.....	1,737
Payments from other funds to railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-19	.....	-19	-168	.....	-168
Total—Railroad Retirement Board	636	.....	636	3,099	.....	3,099	2,976	.....	2,976
Resolution Trust Corporation	52	.....	2	622,833	612,065	10,768	14,011	9,527	4,484
Securities and Exchange Commission	11	.....	11	65	3	62	60	7	52
Smithsonian Institution	23	.....	23	143	.....	143	121	.....	121
Tennessee Valley Authority	287	289	-2	2,983	3,041	-58	2,919	3,148	-229
United States Information Agency	86	.....	86	372	(**)	372	373	(**)	373
Other	58	4	54	524	30	493	482	27	455
Total—Other Independent agencies	6,904	8,212	-1,308	59,666	41,589	18,077	48,916	34,321	14,595
Contributions to the Defense Cooperation Account .....	.....	8,851	-8,851	.....	714,175	-14,175	.....	.....	.....
Undistributed offsetting receipts:									
Other Interest .....	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Department of Defense—Civil:									
Military retirement fund	-1,422	.....	-1,422	-6,847	.....	-6,847	-6,654	.....	-6,654
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-434	.....	-434	-1,932	.....	-1,932	-1,779	.....	-1,779
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-47	.....	-47	-208	.....	-208	-181	.....	-181
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal hospital insurance trust fund:									
Federal employer contributions	-181	.....	-181	-837	.....	-837	-806	.....	-806
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-7	.....	-7	-34	.....	-34	-33	.....	-33
Office of Personnel Management:									
Civil Service retirement and disability fund	-529	.....	-529	-3,424	.....	-3,424	-3,123	.....	-3,123
Total—Employer share, employee retirement	-2,621	.....	-2,621	-13,283	.....	-13,283	-12,575	.....	-12,575

Table 5. Outlays of the U.S. Government, February 1991 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-4		-4	-4		-4	-6		-6
Department of Defense—Civil:									
Education benefits fund	-12		-12	-34		-34	-32		-32
Military retirement fund	-177		-177	-3,747		-3,747	-3,446		-3,446
Soldiers' and Airmen's Home permanent fund				-4		-4	1		1
Corps of Engineers	(**)		(**)	-3		-3	-12		-12
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-84		-84	-9,143		-9,143	-6,947		-6,947
Federal disability insurance trust fund (OFF-BUDGET)	-13		-13	-525		-525	-409		-409
Federal hospital insurance trust fund	-17		-17	-4,337		-4,337	-3,821		-3,821
Federal supplementary medical insurance trust fund ..	-12		-12	-753		-753	-668		-668
Department of Labor:									
Unemployment trust fund	-16		-16	-2,199		-2,199	-2,046		-2,046
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-233		-233	-213		-213
Department of Transportation:									
Airport and airway trust fund	-1		-1	-635		-635	-600		-600
Oil spill liability trust fund	(**)		(**)	-2		-2			
Highway trust fund	-3		-3	-694		-694	-728		-728
Department of Veterans Affairs:									
United States government life insurance fund	(**)		(**)	-6		-6	-7		-7
National service life insurance fund	-1		-1	-529		-529	-517		-517
Environmental Protection Agency:									
Post-closure liability trust fund							(**)		(**)
Other	(**)		(**)	1		1	-1		-1
National Aeronautics and Space Administration	(**)		(**)	-1		-1	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-56		-56	-10,862		-10,862	-10,115		-10,115
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-132		-132	-395		-395	-293		-293
Other	-12		-12	-1		-1	-45		-45
Total—Interest received by trust funds	-542		-542	-34,105		-34,105	-29,907		-29,907
Unrealized Discount on trust fund investments	-7		-7	-48		-48	-28		-28
Rents and Royalties on the Outer Continental Shelf lands ..	258		-258	1,593		-1,593	1,263		-1,263
Total—Undistributed offsetting receipts	-3,169	258	-3,428	-47,435	1,593	-49,028	-42,509	1,263	-43,772
Total outlays	117,887	24,150	93,737	627,321	98,857	528,464	563,151	72,257	490,893
Total On-Budget	92,955	20,385	72,570	513,252	80,767	432,485	459,702	57,975	401,727
Total Off-Budget	24,932	3,765	21,167	114,069	18,090	95,979	103,449	14,283	89,166
Total Surplus (+) or Deficit (-)			-26,080			-110,626			-97,512
Total On-Budget			-26,976			-132,179			-112,283
Total Off-Budget			+896			+21,553			+14,771

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	17,848	15,634
Receipts from off-budget Federal entities	463	456
Intrabudgetary transactions	81,280	75,022
Total receipts offset against outlays	99,591	91,113

¹Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

²Prior month adjustment.

³Includes a reclassification of \$95 million for FY 1990 and \$93 million for FY 1991 for Immigration user and examination fees from a miscellaneous receipt to a proprietary receipt.

⁴The Postal Service figure represents reporting for the full calendar month of February and is partially estimated. This estimate includes \$1,094 million for postal money orders between February 9th and 28th.

⁵Includes receipts totalling \$2,420 million.

⁶Includes an adjustment of \$7,038 million to reflect applicable receipts previously netted in gross outlays in January 1990.

⁷Includes \$5,323 million previously classified as a miscellaneous receipt.

. No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 1991 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	47,228	225,324	136,924	3,218,313	3,396,409	3,443,637
Federal Financing Bank				15,000	15,000	15,000
Total public debt securities	47,228	225,324	136,924	3,233,313	3,411,409	3,458,637
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	- 1,733	- 2,773	7,792	32,758	31,718	29,985
Total federal securities	45,495	222,551	144,716	3,266,073	3,443,129	3,488,624
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	10,884	58,091	46,059	795,907	843,114	853,998
Total borrowing from the public	34,611	164,460	98,657	2,470,166	2,600,015	2,634,626
Plus premium on public debt securities	- 3	30	232	816	850	847
Less discount on public debt securities	- 200	17,158	7,729	60,627	77,985	77,785
Total borrowing from the public less premium & discount	34,808	147,332	91,159	2,410,355	2,522,880	2,557,688
Accrued interest payable to the public	- 12,582	- 11,936	- 10,854	44,537	45,183	32,601
Allocations of special drawing rights	- 70	137	181	6,823	7,030	6,960
Deposit funds ¹	- 718	- 837	- 1,638	8,400	8,281	7,563
Miscellaneous liability accounts (includes checks outstanding etc.)	- 9,498	- 3,870	- 4,336	9,882	15,511	6,012
Total liability accounts	11,940	130,826	74,512	2,479,998	2,598,884	2,610,824
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	- 3,912	16,260	- 6,839	7,638	27,810	23,898
Tax and loan note accounts	1,571	4,060	- 14,545	32,517	35,006	36,577
Balance	- 2,341	20,320	- 21,384	40,155	62,815	60,474
Special drawing rights:						
Total holdings	36	293	729	10,666	10,922	10,958
SDR certificates issued to Federal Reserve Banks		- 1,500		- 8,518	- 10,018	- 10,018
Balance	36	- 1,207	729	2,148	904	940
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	- 255	501	663	5,253	6,009	5,754
Letter of credit issued to IMF	184	493	- 15	- 14,976	- 14,667	- 14,483
Dollar deposits with the IMF	1	8	7	- 58	- 50	- 49
Receivable/payable (-) for interim maintenance of value adjustments	160	- 324	- 405	- 1,035	- 1,519	- 1,359
Balance	89	678	250	8,883	9,472	9,561
Loans to International Monetary Fund			- 47	(**)	(**)	(**)
Other cash and monetary assets	- 815	9,117	5,585	9,653	19,586	18,771
Total cash and monetary assets	- 3,030	28,908	- 14,868	60,839	92,777	89,747
Miscellaneous asset accounts	- 11,073	- 4,001	- 7,897	9,576	16,648	5,575
Total asset accounts	- 14,103	24,907	- 22,765	70,415	109,425	95,322
Excess of liabilities (+) or assets (-)	+ 26,042	+ 105,920	+ 97,277	+ 2,409,582	+ 2,489,460	+ 2,515,502
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	38	4,707	235		4,669	4,707
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	+ 26,080	+ 110,626	+ 97,512	+ 2,409,582	+ 2,494,129	+ 2,520,209

¹ Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, February 1991 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,489,459	2,408,750	2,187,588
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of Thrift Savings Plan Clearing Accounts for Defense and CIA to a non-budgetary status			25
Revisions by Federal Agencies to the prior budget results	1	(**)	1,313
Prior year revision for accrued interest		833	833
Excess of liabilities beginning of period (current basis)	2,489,460	2,409,582	2,189,759
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal year	26,080	110,626	97,512
Changes in composition of unified budget			
Total surplus (–) or deficit (Table 2)	26,080	110,626	97,512
Total—on-budget (Table 2)	26,976	132,179	112,283
Total—off-budget (Table 2)	–896	–21,553	–14,771
Transactions not applied to current year's surplus or deficit:			
Seigniorage	–38	–196	–227
Proceeds from sales of loan assets with recourse			
Profit on sale of gold			
Net receipts from cancelled checks		–4,511	
Net gain/loss for IMF loan valuation adjustment			–8
Total—transactions not applied to current year's surplus or deficit	–38	–4,707	–235
Excess of liabilities close of period	2,515,502	2,515,502	2,287,035

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, February 1991 and Other Periods

Classification	[\$ millions]					
	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	–475	–954	153	2,981	2,501	2,026
FSLIC Resolution Fund	–1,289	–1,835	–347	19,339	18,793	17,503
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	(**)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	32	3	–15	357	329	361
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol		14		126	140	140
Department of Defense:						
Homeowners assistance mortgages	–1	–1	1	3	3	2
Independent agencies:						
National Archives and Records Administration				302	302	302
Postal Service				250	250	250
Tennessee Valley Authority			8,000	9,380	9,380	9,380
Total agency securities	–1,733	–2,773	7,792	32,758	31,718	29,985

....No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1991 and Other Periods

[\$ millions]						
Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund		- 481	26	505	24	24
Housing and Other Credit Guarantee Program, AID	8	23	8	82	97	105
Department of Agriculture:						
Commodity Credit Corporation	481	1,742	514	16,619	17,881	18,362
Farmers Home Administration:						
Agriculture Credit Insurance Fund		- 5,290	- 3,670	14,035	8,745	8,745
Rural Development Insurance Fund		- 1,405	- 1,260	2,981	1,576	1,576
Rural Housing Insurance Fund		- 2,510	- 2,115	4,111	1,601	1,601
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund				113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund				25	25	25
Rural Electrification and Telephone Revolving Fund		180	213	7,865	8,045	8,045
Rural Telephone Bank				759	759	759
Department of Commerce:						
Federal Ship Financing Fishing Vessels, NOAA				6	6	6
Department of Education:						
College Housing and Academic Facilities Fund		12	36	67	79	79
College Housing Loans				649	649	649
Department of Energy:						
Bonneville Power Administration	60	60	50	1,694	1,694	1,754
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	110	761	425	5,537	6,188	6,298
Housing for the Elderly or Handicapped		187	170	7,019	7,206	7,206
Public and Indian Housing:						
Low-Rent Public Housing		50	150		50	50
Department of the Interior:						
Bureau of Mines, Helium Fund				252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated				20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program		(**)	(**)	1	1	1
Federal Railroad Administration:						
Settlements of Railroad Litigation		- 3		- 36		
Regional Rail Reorganization Program		(**)	- 95	39		
Maritime Administration:						
Federal Ship Financing Fund, Revolving Fund						
Department of the Treasury:						
Federal Financing Bank Revolving Fund	652	8,396	- 2,520	158,318	166,062	166,714
Veterans Administration:						
Direct Loan Revolving Fund				1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund		8	6	138	146	146
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund						
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund			12	66	66	66
Railroad Retirement Board:						
Railroad Retirement Account				2,128	2,128	2,128
Social Security Equivalent Benefit Account	229	1,142	1,083	2,369	3,282	3,511
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through the issue of public debt securities issued						
	1,541	2,873	- 6,966	227,263	228,595	230,135

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1991 and Other Periods—Continued

[\$ millions]						
Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	- 1	- 4,987	- 144	9,756	4,770	4,769
Department of Agriculture:						
Rural Electrification Administration		- 136	- 168	23,450	23,314	23,314
Farmers Home Administration:						
Agriculture Credit Insurance Fund			- 645	20,343	20,343	20,343
Rural Development Insurance Fund	375	495	165	28,031	28,151	28,526
Rural Housing Insurance Fund				3,675	3,675	3,675
Department of the Navy		- 48	- 48	1,672	1,624	1,624
Department of Education:						
Student Loan Marketing Association		- 30	- 30	4,880	4,850	4,850
Department of Energy						
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund			5	157	157	157
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses		- 47	- 45	1,951	1,903	1,903
Community Development Grants	- 8	- 19	- 19	244	232	225
Department of Interior:						
Territorial and International Affairs		- 1	- 1	55	54	54
Department of Transportation:						
Federal Railroad Administration	(**)	- 1	- 13	23	23	23
General Services Administration:						
Federal Buildings Fund		98	- 5	367	465	465
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications		- 1,063	101	1,096	33	33
Small Business Administration:						
Business Loan and Investment Fund	- 16	- 89	- 78	1,133	1,060	1,044
Independent Agencies:						
Export-Import Bank of the United States		30	- 5	11,340	11,370	11,370
National Credit Union Administration	- 17	7	- 6	57	80	63
Pennsylvania Avenue Development Corporation		13			13	13
Postal Service				6,698	6,698	6,698
Resolution Trust Corporation	300	14,409		41,482	55,591	55,891
Tennessee Valley Authority	19	- 236	- 1,589	16,738	16,483	16,502
Washington Metropolitan Transit Authority				177	177	177
Total borrowing from the Federal Financing Bank	652	8,396	- 2,525	173,325	181,068	181,721

... No transactions.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own

securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals due to rounding.

(**) Less than \$500,000.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1991 and Other Periods

Classification	[\$ millions]					
	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Federal funds:						
Department of Agriculture	(**)	(**)	-2	6	7	7
Department of Commerce	(**)	(**)	-6	9	9	9
Department of Defense	9,023	13,445			4,422	13,445
Department of Energy	61	258	215	2,492	2,690	2,751
Department of Health and Human Services	2	-2	13	11	7	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	-154	118	216	6,635	6,907	6,753
Agency securities						
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities		3	3	4	7	7
Agency securities				65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	-35	81	7	2,051	2,168	2,132
Agency securities	1	-3	8	79	76	77
Housing management:						
Community disposal operations fund:						
Agency securities						
Other	10	10	32	145	165	175
Department of the Interior:						
Public debt securities	12	-20	-2	1,357	1,326	1,337
Agency securities						
Department of Labor	126	108	242	1,607	1,589	1,715
Department of Transportation	7	73	125	604	669	677
Department of the Treasury	629	-80	-293	1,954	1,246	1,875
Department of Veterans Affairs:						
Veterans reopened insurance fund	-3	20	20	674	696	694
Canteen Service Revolving Fund			1	45	45	45
Guaranty and Indemnity Fund	17	83	11	113	179	196
Independent agencies:						
Export-Import Bank of the United States	-100	419	204	78	597	497
Federal Emergency Management Agency:						
National insurance development fund	121	121	-273	200	200	321
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	1,591	-143	-746	8,438	6,704	8,295
FSLIC Resolution Fund:						
Public debt securities	223	-87	-1,456	902	592	815
Savings Association Insurance Fund	4	12	102	13	21	25
Postal Service	395	1,559	1,375	3,064	4,228	4,623
National Credit Union Administration	13	225	95	1,895	2,107	2,120
Tennessee Valley Authority	12	-296	6,706	5,447	5,139	5,151
Other	39	485	128	2,699	3,144	3,184
Total public debt securities	11,994	16,411	6,718	40,445	44,863	56,856
Total agency securities	1	-3	8	145	141	142
Total Federal funds	11,995	16,409	6,726	40,590	45,004	56,998
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	3	4	4
Library of Congress		1	(**)	4	5	5
Other	(**)	(**)	3	25	25	25
The Judiciary:						
Judicial survivors annuity fund	8	5	5	158	155	163
Department of Agriculture	(**)	(**)	17	11	12	11
Department of Commerce	(**)		(**)		(**)	
Department of Defense—Military	(**)	1	(**)	8	8	8
Department of Defense—Civil:						
Military Retirement Fund	-306	11,210	11,924	64,752	76,268	75,962
Other	31	69	107	1,018	1,057	1,088

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1991 and Other Periods—Continued

Classification	[\$ millions]					
	Net Purchases or Sales (–)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	492	20,719	14,217	203,717	223,943	224,435
Federal disability insurance trust fund	– 118	292	– 32	11,505	11,915	11,797
Federal hospital insurance trust fund:						
Public debt securities	– 316	4,479	4,141	96,249	101,044	100,728
Agency securities						
Federal supplementary medical insurance trust fund	549	2,107	2,629	14,286	15,844	16,393
Other	55	86	68	386	417	472
Department of the Interior:						
Public debt securities	40	46	3	210	216	256
Agency securities						
Department of Labor:						
Unemployment trust fund	– 920	– 2,683	– 67	50,528	48,764	47,844
Other	19	– 15	11	48	14	33
Department of State:						
Foreign service retirement and disability fund	– 23	236	221	4,881	5,140	5,117
Other			(**)			
Department of Transportation:						
Airport and airway trust fund	86	573	1,049	14,312	14,798	14,884
Highway trust fund	604	573	1,070	16,679	16,647	17,251
Other	56	151	27	900	995	1,051
Department of the Treasury	29	15	20	152	137	166
Department of Veterans Affairs:						
Government life insurance fund	– 2	– 5	– 6	164	162	160
National service life insurance:						
Public debt securities	– 70	187	199	10,917	11,174	11,104
Veterans special life insurance fund	– 7	33	35	1,298	1,338	1,331
General Post Fund National Homes		1	3	31	31	31
Environmental Protection Agency	99	127	163	2,742	2,770	2,869
National Aeronautics and Space Administration	(**)	10	(**)	15	25	26
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	– 1,794	2,346	2,405	235,686	239,826	238,032
Employees health benefits fund	35	400	360	4,612	4,976	5,012
Employees life insurance fund	241	524	464	10,606	10,889	11,130
Retired employees health benefits fund			(**)	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation						
Federal Emergency Management Agency				1	1	1
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	2	49	50	50
Japan-United States Friendship Commission	(**)	1	– 1	16	17	17
Railroad Retirement Thrift Investment Board						
Railroad Retirement Board	98	189	295	9,271	9,362	9,460
Other	2	5	– 1	78	81	83
Total public debt securities	– 1,110	41,682	39,333	755,317	798,110	797,000
Total agency securities						
Total trust funds	– 1,110	41,682	39,333	755,317	798,110	797,000
Grand total	10,884	58,091	46,059	795,907	843,114	853,998

... No transactions.
(**) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	40,691	27,156	46,471	50,882	27,929								193,129	192,287
Corporation income taxes	1,614	1,294	22,523	3,829	2,495								31,756	26,342
Social insurance taxes and contributions:														
Employment taxes and contributions	25,144	31,209	24,918	38,472	27,824								147,568	130,908
Unemployment insurance	1,082	2,098	217	778	1,678								5,853	6,080
Other retirement contributions	373	416	345	354	370								1,857	1,835
Excise taxes	3,011	2,953	3,005	2,931	2,594								14,493	13,490
Estate and gift taxes	1,065	845	741	906	772								4,329	3,847
Customs duties	1,528	1,354	1,281	1,324	1,215								6,702	6,875
Miscellaneous receipts	2,554	3,183	2,399	1,237	2,780								12,152	11,719
Total—budget receipts this year ..	77,061	70,507	101,900	100,713	67,657								417,838	.....
(On-budget)	57,101	45,530	82,059	70,022	45,594								300,307	.....
(Off-budget)	19,960	24,977	19,841	30,690	22,063								117,531	.....
Total—budget receipts prior year	68,420	71,174	89,122	99,524	65,141								.....	393,381
(On-budget)	50,116	51,951	69,044	74,229	44,104								.....	289,445
(Off-budget)	18,304	19,223	20,077	25,295	21,037								.....	103,937
Outlays														
Legislative Branch	209	219	144	189	140								902	846
The Judiciary	112	128	164	193	152								749	684
Executive Office of the President	17	11	17	16	17								78	59
Funds Appropriated to the President:														
International security assistance ..	447	4,756	316	- 173	292								5,638	3,748
International development assistance ..	415	151	211	306	72								1,154	1,356
Other	- 262	- 447	- 517	334	397								- 495	- 296
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,123	3,363	2,849	1,621	422								9,378	6,927
Other	3,695	3,112	2,504	2,932	2,723								14,965	12,672
Department of Commerce	257	334	252	192	147								1,181	1,204
Department of Defense:														
Military:														
Department of the Army	7,046	8,554	7,292	6,376	7,739								37,007	31,105
Department of the Navy	8,420	9,504	8,000	6,972	8,015								40,911	39,254
Department of the Air Force	7,253	9,207	8,503	5,741	7,742								38,447	38,128
Defense agencies	1,375	1,755	1,372	1,779	1,443								7,724	8,287
Total Military	24,093	29,021	25,168	20,868	24,940								124,090	116,774
Civil	2,174	2,192	2,119	2,251	2,191								10,927	10,239
Department of Education	2,308	2,065	2,329	2,508	2,374								11,585	10,506
Department of Energy	1,339	1,177	1,097	896	875								5,383	5,180
Department of Health and Human Services, except Social Security:														
Public Health Service	1,264	1,168	1,114	1,201	1,189								5,936	5,371
Health Care Financing Administration:														
Grants to States for Medicaid ..	3,901	3,844	3,840	4,131	3,961								19,678	15,843
Federal hospital ins. trust fund ..	4,800	5,829	5,369	5,687	5,778								27,463	26,562
Federal supp. med. ins. trust fund	3,492	4,044	3,673	3,759	3,475								18,442	16,849
Other	2,795	2,751	1,943	2,926	3,085								13,499	14,244
Social Security Administration	2,792	2,346	- 1,473	1,521	1,370								6,556	6,052
Family Support Administration	1,485	1,131	1,535	1,854	1,549								7,553	6,493
Human Development Service	441	404	922	927	634								3,328	3,021
Other	- 3,686	- 3,671	- 2,952	- 3,938	- 4,110								- 18,357	- 19,187
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	18,871	19,332	19,130	19,908	19,960								97,200	90,117
Federal disability ins. trust fund	2,118	2,190	2,176	2,296	2,273								11,054	10,140
Other	- 1,539	- 7	2,857	- 1,341	- 1								- 31	- 1,213

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Com-parable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,977	2,135	1,924	1,870	1,782								9,688	8,413
Department of the Interior	592	599	435	594	348								2,568	2,567
Department of Justice	968	793	514	618	695								3,588	2,701
Department of Labor:														
Unemployment trust fund	1,643	1,682	2,006	2,798	2,640								10,769	8,179
Other	599	165	564	430	186								1,945	1,360
Department of State	376	695	313	153	365								1,903	1,729
Department of Transportation:														
Highway trust fund	1,422	1,240	1,364	1,108	758								5,892	5,891
Other	1,358	1,083	1,423	1,451	1,295								6,611	6,032
Department of the Treasury:														
Interest on the public debt	18,082	21,883	46,784	18,373	17,826								122,947	111,727
Other	-2,527	-2,491	-265	-1,217	928								-5,572	-3,714
Department of Veterans Affairs:														
Compensation and pensions	1,304	2,563	1,324	59	1,339								6,588	5,201
National service life	63	62	69	72	72								338	316
United States government life	2	2	2	2	2								11	13
Other	1,516	1,390	1,033	815	1,164								5,918	5,893
Environmental Protection Agency	493	456	447	423	458								2,276	1,954
General Services Administration	107	345	-309	170	-407								-94	-487
National Aeronautics and Space Administration	1,351	1,155	1,396	851	1,063								5,816	4,994
Office of Personnel Management	2,788	2,476	2,828	3,267	2,879								14,238	12,860
Small Business Administration	201	35	1	39	29								306	250
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Funds	815	280	583	-442	-2,057								-821	910
FSLIC Resolution Fund	-16	1	17	-11	-4								-12	-2
Savings Association Fund	496	267	565	330	137								1,796	2,294
Postal Service:														
Public Enterprise Funds (Off Budget)	13	349	130	-443	-486								-436	-562
Payment to the Postal Service Fund	127		29	118									274	263
Resolution Trust Corporation	5,683	2,810	2,673	-400	2								10,768	4,484
Tennessee Valley Authority	18	-22	-78	26	-2								-58	-229
Other independent agencies	1,391	1,843	1,138	1,093	1,101								6,566	7,437
Contributions to the Defense Cooperation Account	-1,626	-2,282	-352	-1,063	-8,851								-14,175	.....
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,753	-2,494	-2,587	-2,828	-2,621								-13,283	-12,575
Interest received by trust funds	-302	-3,954	-29,230	-77	-542								-34,105	-29,907
Rents and royalties on Outer Continental Shelf lands	-468	-281	-304	-281	-258								-1,593	-1,263
Other	-13	-11	-10	-8	-7								-48	-28
Totals this year:														
Total outlays	108,346	118,218	109,212	98,952	93,737								528,464	.....
(On-budget)	89,434	96,769	94,679	79,034	72,570								432,485	.....
(Off-budget)	18,913	21,449	14,533	19,918	21,167								95,979	.....
Total—surplus (+) or deficit (-) ..	-31,285	-47,711	-7,311	+1,760	-26,080								-110,626	.....
(On-budget)	-32,332	-51,238	-12,620	-9,012	-26,976								-132,179	.....
(Off-budget)	+1,048	+3,528	+5,309	+10,772	+896								+21,553	.....
Total—borrowing from the public less premium & discount	27,809	46,062	13,176	25,478	34,808								147,332	91,159
Totals—outlays prior year	94,503	100,906	103,893	91,242	100,348								.....	490,893
(On-budget)	74,716	81,003	92,296	72,927	80,785								.....	401,727
(Off-budget)	19,787	19,904	11,598	18,315	19,563								.....	89,166
Total—surplus (+) or deficit (-) prior year	-26,084	-29,732	-14,772	+8,282	-35,207								.....	-97,512
(On-budget)	24,600	-29,052	-23,251	+1,302	-36,681								.....	-112,283
(Off-budget)	-1,483	-680	+8,480	+6,980	+1,474								.....	+14,771

.....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of February 28, 1991

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	482	358	124	2,481	2,084	397	14,312	14,798	14,884
Black lung disability	51	52	- 1	275	253	22			
Federal disability insurance	2,188	2,273	- 85	11,340	11,054	286	11,505	11,915	11,797
Federal employees life and health		- 276	276		- 901	901	15,219	15,866	16,143
Federal employees retirement	978	2,845	- 1,867	16,553	13,861	2,692	240,729	245,124	243,315
Federal hospital insurance	5,630	5,778	- 148	32,649	27,463	5,186	96,249	101,044	100,728
Federal old-age and survivors insurance	20,454	19,960	495	118,030	97,200	20,830	203,717	223,943	224,435
Federal supplementary medical insurance	4,101	3,475	626	20,107	18,442	1,664	14,286	15,844	16,393
Highways	1,452	845	607	7,045	6,357	689	16,679	16,647	17,251
Military advances	410	781	- 371	5,330	5,113	217			
Railroad retirement	506	609	- 102	2,089	2,965	- 876	9,271	9,362	9,460
Military retirement	1,600	1,949	- 350	21,376	9,431	11,945	64,752	76,268	75,962
Unemployment	1,721	2,640	- 920	8,098	10,769	- 2,670	50,528	48,764	47,844
Veterans life insurance	34	114	- 80	706	487	220	12,380	12,674	12,595
All other trust	1,294	178	1,116	2,682	1,378	1,304	5,694	5,851	6,182
Total trust fund receipts and outlays and Investments held from Table 6-D	40,900	41,580	- 680	248,761	205,955	42,807	755,317	798,100	796,989
Less interfund transactions	7,244	7,244		72,946	72,946				
Trust fund receipts and outlays on the basis of tables 4 & 5	33,656	34,336	- 680	175,815	133,008	42,807			
Total federal fund receipts and outlays	35,534	60,934	- 25,400	253,040	406,472	- 153,433			
Less interfund transactions	12	12		69	69				
Federal fund receipts & outlays on the basis of tables 4 & 5	35,522	60,921	- 25,400	252,971	406,403	- 153,433			
Less offsetting proprietary receipts	1,521	1,521		10,948	10,948				
Net budget receipts & outlays	67,657	93,737	- 26,080	417,838	528,464	- 110,626			

...No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side

of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 1991 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	27,929	193,129	192,287
Corporation income taxes	2,495	31,756	26,342
Social insurance taxes and contributions:			
Employment taxes and contributions	27,824	147,568	130,908
Unemployment insurance	1,678	5,853	6,080
Other retirement contributions	370	1,857	1,835
Excise taxes	2,594	14,493	13,490
Estate and gift taxes	772	4,329	3,847
Customs	1,215	6,702	6,875
Miscellaneous	2,780	12,152	11,719
Total	67,657	417,838	393,381
NET OUTLAYS			
National defense	25,732	128,486	120,574
International affairs	929	7,176	6,360
General science, space, and technology	1,188	6,534	5,822
Energy	31	1,066	1,271
Natural resources and environment	1,183	8,334	7,664
Agriculture	578	8,254	5,881
Commerce and housing credit	-2,257	14,144	9,354
Transportation	2,134	12,986	12,223
Community and regional development	494	3,416	4,158
Education, training, employment and social services	3,509	18,196	16,514
Health	5,464	27,050	22,158
Medicare	8,244	40,935	38,408
Income security	15,475	70,257	59,930
Social security	22,232	107,791	99,801
Veterans benefits and services	2,591	12,930	11,488
Administration of justice	1,010	4,878	4,197
General government	147	5,214	4,413
Interest	16,782	79,867	74,515
Contributions to the Defense Cooperation Account	-8,851	-14,175	
Undistributed offsetting receipts	-2,879	-14,875	-13,838
Total	93,737	528,464	490,893

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the March 1991 Statement
will be 2:00 p.m. EST April 19, 1991.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 783-3238. The subscription price is
\$22.00 per year (domestic), \$27.50 per year (foreign).
No single copies are sold.

UNIVERSITY OF FLORIDA



3 1262 09051 8894